



Agenda Item Number: 2005-5-5A

BERNALILLO COUNTY BOARD OF COUNTY COMMISSIONERS

Meeting Date: May 10, 2005

Department: County Clerk **Staff Contact:** Mary Herrera, County Clerk
Julie M. Baca, Deputy County Manager,
Community Services Division

TITLE: Annual Liquor License Tax

ACTION: Motion to approve Administrative Resolution AR **-2005** imposing a liquor license tax for fiscal year 2005/2006 for the unincorporated areas within Bernalillo County.

SUMMARY :

On July 1, 1993, an amendment to Section 7-24-2 NMSA 1978 was approved authorizing the Bernalillo County Board of County Commissioners to impose a liquor license tax on or before June 1st of each year. The amendment states "The amount of the license tax, which shall not exceed two hundred fifty dollars (\$250), and the dates and manner of payment shall be fixed by a resolution imposing the tax..." The \$250.00 liquor license fee for the County was fixed and approved in Resolution No. 46-93 on June 8, 1994. Each successive year, a County Resolution imposing the tax in the unincorporated areas of Bernalillo County has been approved in accordance with the referenced amendment.

The Clerk requests Board approval to adopt an Administrative Resolution imposing an annual non-prohibitive liquor license tax of \$250.00 upon the privileges of persons holding liquor licenses, under the provisions of the Liquor Control Act (60-3A-1 through 60-3A-7 NMSA 1978). The liquor license tax will be imposed for the period of July 1, 2005, through June 30, 2006, and will be collected by the County Clerk's office.

ATTACHMENTS:

1. Administrative Resolution AR **-2005**
2. Copy of Section 7-24-2 NMSA 1978

FISCAL IMPACT

The projected annual revenue for fiscal year 2005/2006 is estimated at \$10,500.00

STAFF ANALYSIS SUMMARY

COUNTY MANAGER

See Summary. I recommend Board approval. TL 5/4/05

DEPUTY COUNTY MANAGER FOR COMMUNITY SERVICES DIVISION

This is an annual administrative resolution that has been presented to the Board for their approval since 1993. The administrative resolution will authorize the Clerk to impose an annual, non-prohibitive license tax upon the privileges of persons holding state licenses under the provisions of the Liquor Control Act [60-3A-1 NMSA 1978]. The Clerk estimates the tax revenue to generate approximately \$10,500.00 for the FY 06 General Fund. I recommend Board approval of the annual administrative resolution imposing a liquor license tax for FY 06. Julie M. Baca 04/26/05

LEGAL

This conforms with NMSA 7-24-2. TDC 4/7/05

FINANCE

Budget	Budgeted revenue for second fiscal year of the biennial budget cycle (FY05/06) includes revenues of \$9,400 from this liquor license tax. The Clerk's Department is projecting liquor license tax revenues to be \$10,500. The increase in estimated revenues for FY05/06 of \$1,100 will be included with the FY05/06 Mid-Cycle Budget adjustments to be presented to BCC in May 2005. Geri Maestas, Budget Analyst Sr. 4/6/05
Purchasing	Purchasing comment is not required for this item. D. Esquivel, Purchasing Administrator. April 8, 2005
Contracts	No comment required. B. Henderson Senior Buyer 4/8/05
Risk Management	No comment required.

ELECTED OFFICIAL/OTHERS

County Clerk

The Clerk requests approval of the resolution to impose the annual Non-prohibitive liquor license tax for fiscal year 2005/2006. This tax has been imposed each year beginning with Resolution No. 46-93 approved on June 8, 1994. It is estimated that the tax will generate approximately \$10,500.00 in the upcoming fiscal year which will be placed in the County's General Fund. These funds are from liquor establishments in the unincorporated areas within Bernalillo County.